

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: David and Barbara Selz
DOCKET NO.: 05-02021.001-R-1
PARCEL NO.: 07-13-117-005-000

The parties of record before the Property Tax Appeal Board are David and Barbara Selz, the appellants, and the Monroe County Board of Review.

The subject property consists of a one and one-half story brick dwelling containing 2,800 square feet of living area that was built in 1991. Features include an unfinished basement, central air conditioning, and a 2,175 square foot attached garage.

The appellant, David Selz, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this claim, the appellants submitted a grid analysis detailing three suggested comparables located within subject's subdivision. The properties are improved with brick or brick and frame one and one-half or two-story dwellings that were built from 1985 to 1988. Two comparables have unfinished basements and one comparable has a partial finished basement. Other features include central air conditioning, a fireplace, and garages ranging in size from 576 to 816 square feet. The dwellings range in size from 1,925 to 2,515 square feet of living area and have improvement assessments ranging from \$58,160 to \$66,820 or from \$25.46 to \$30.38 per square foot of living area. The subject property has an improvement assessment of \$77,170 or \$27.56 per square foot of living area.

Selz further argued the assessor unjustly increased the subject's assessment by 9% or \$21,210 from the 2004 assessment year. He also argued the comparables submitted were reassessed in 2003 whereas the subject property was reassessed in 2005. In 2006, Selz argued the comparables he presented were reassessed and had their assessments increased too near the level of the subject. Selz also testified comparables 2 and 3 have lake frontage, superior to the subject. The appellant also argued many homes in

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Monroe County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	11,670
IMPR.:	\$	72,800
TOTAL:	\$	84,470

Subject only to the State multiplier as applicable.

the subject's market area have been offered for sale a long period of time due to high property taxes. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$88,840 was disclosed. In support of the subject's assessment, the board of review argued the evidence submitted by the appellant supports the subject's assessment. For example, the board of review argued the subject's per square foot improvement assessment is slightly higher than the average per square foot improvement assessment established by the appellants' comparables. The board of review considered the subject's higher per square foot improvement assessment negligible. The board of review further complained the appellant made no adjustment to the comparables for differences to the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants argued the comparables have more amenities than the subject, such as fireplaces, enclosed porches, and finished basements. The appellant also argued the comparables have plastered interior walls unlike the subject.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant argued unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds a reduction in the subject assessment is warranted.

The record contains three assessment comparables for the Board's consideration. The Board placed less weight on one comparable due to its smaller size when compared to the subject. The Board finds the remaining two comparables to be most representative of the subject in terms of age, size, design, location and amenities. These comparables have improvement assessments of \$58,160 and \$66,820 or \$25.46 and \$26.56 per square foot of living area. The subject property has an improvement assessment of \$77,170 or \$27.56 per square foot of living area, which is higher than the only two similar comparables contained in this record. After considering adjustments to these comparables for differences when compared to the subject, such as age, size,

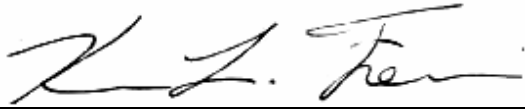
location and features, the Board finds a reduction in the subject's improvement assessment is supported.

Based on this analysis, the Property Tax Appeal Board finds the appellant has demonstrated a lack of uniformity in the subject's improvement assessment by clear and convincing evidence. Therefore, the Board finds the subject's assessment as established by the board of review is incorrect and a reduction is warranted.


This is a final administrative decision of the Property Tax Appeal Board are subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 28, 2007



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.